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TRIPURA GAZETTE

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PART-- I--Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

No.F.1-11(91)-TAX/GST/2019 (Part) **Dated, Agartala, the 08th March, 2019.**

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017)(hereafter referred to as the "said Act"), the State Government, on the recommendations of the Council, hereby specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,-

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed twenty lakh rupees, except, -

(a) persons required to take compulsory registration under section 24 of the said Act;

(b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table; and

(c) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

2. This notification shall come into force on the 1st day of April, 2019.

By Order of the Governor,

8/3/19

(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

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